Previous references.

1876
~~190~~.
(Sep. Rev.)

File No. 4 of 1876-7

Serial Nos. 1 – 2.

Later references.

S. R 2 of 1879

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 — 2

major
~~Part~~ B. for Septr 1876.

SUBJECT.

Imposition of license fee on all European Liquor shops.

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1. From The Commr; Bazar Division.
No 2599/60.
No 375/62 dt - 27/28. 7. 1876.

Submits proposals to raise license fee on all shops in which Foreign Liquor is Sold.

To – The Commr. Bazar Div.
The Deputy Accountant General
No 5420/Rev 46 dt - 1. 9. 1876.

R. S. 58 Sanctions the imposition of a license fee on all shops in which European Liquo

No. 440

Memo

S.R 4 of 1876-77

Nagar Division Commissioner's letter No 375/62 of the 27th July 76.

In the above letter the Commissioner requests sanction to raise the present rate of license fee on shops in which European Spirituous liquors are sold.

2. The Commissioner states that under the authority of the Secretary's letter No. 3560/74 dated 28th December 186. a fee of Rs 10/was levied since 1863; and that as the sales of liquors have since increased considerably in District Head Quarter town where several shops have come into existen

the time has arrived for imposing a higher fee. Colonel Campbell proposes the following rates:—

Rs. 50/. annually, for wholesale shops where no foreign spirituous and fermented liquors are sold or given in less quantities than one quart or one pint bottle at a time.

Rs. 12/. annually, for retail shops where spirits ~~where spirit~~ of the above description are sold in small quantities to be drunk on the premises.

3. The fee proposed ~~by~~ to be levied by the Commr., if treated as a License Tax on Professions, Trades and Callings, must be left to be considered and dealt with under Municipal Rules by the Municipality of each Town, within whose limits the wholesale or retail shops are situated. But if the fee is to be levied as an excise duty under Abkary rules, then I submit that

we will have to confine ourselves to the rules prescribed by Abkarry Act XXI of 1856, which has been extended to Mysore by the Govt. of India's Notification No. 244 dated 29th Novr. 1864

4. Section XXV of the said Act provides that spirituous and fermented liquors imported either by land or by sea shall not be sold except under license from the Collector, so that the taking out of ~~such~~ licenses for the sale of such liquors is compulsory. Section XXVI prescribes a fee of Rs 16 per annum to be paid for each license for the wholesale vend of spirituous and fermented liquors, and Section XXVII

Dy Commr of Bangalore in Mysore

vests the Board of Revenue (Chief Commr. as regards Mysore) with discretionary power to fix such rates for retail shop licenses as it may think fit, not exceeding the sum of Rs. 100/ per annum, and declares that any sale of liquor in less quantity than two Imperial gallons, or one dozen of quart bottles, shall be held to be a retail sale.

5. Maintaining the above distinction between the wholesale and retail sale shops, the same rates as those laid down in the 2 sections above ~~quoted~~ referred to, may be adopted in regard to licenses issued for the sale of European liquors

* 100 Rs. for a Retail Shop in a Mofussil Town is perhaps too much; and this is the maximum amt prescribed by s 27. The Distt Off may use his discretion in limiting it to 50 Rs or 20 [illegible] to the Sale

		Rs
Class II.	Retail dealers in Wines, Beer or Spirits, whom the Municipal Commrs shall have determined not to register under Class I.	50
Class III.	Retail dealers in Wines, Beer or Spirits, whom the Municipal Commrs shall have determined not to register under Classes I & II ~~Keepers of shops for the sale of Toddy for each shop~~	25
Class IV.	Retail dealers in Wines, Beer, or Spirits, whom the Municipal Commrs shall have determined not to register under Classes I, II, & III.	—

6. The rates for Class I, which are rather high, cannot well be made applicable to Mofussil Towns, where the consumption hardly bears any proportion to that of Bangalore.

7. It is, therefore, necessary to fix special rates for such towns, if the fees are to be credited to the Municipalities. It would be well, before passing final orders, to consult the Commissioners of the Divisions on the subject,

in Head Quarter Towns of Districts. But as many of the shops, tho' professing to be Whole-sale, would prefer to sell sample bottles when applied for, they would virtually be selling liquor in retail; and thus evade payment of the higher duty. They ought to be treated as Retail shops.

6. Section 58 of the Municipal Regulation for Bangalore requires that every retail dealer in spirituous or intoxicating liquors shall register his place of business annually, paying a fee at the following rates:—

		Rs.
Schedule C, Class I —	Retail dealers in country manufactured Beer or spirits	180.
	Keepers of Pattai and Colombo Arrack shops	

with a view to a uniform scale of rates being adopted for all principal towns, where the sale of European liquor is rendered necessary owing to the growing importance and requirements of the Towns.

P. Plumbood
21/8/76.

Hereunder required rates they have been fixed subsequently by Board of Justices [illegible]

I think it would be best to deal with the matter at once & authorize the Commr to proceed under the Abkari Act, & impose a license fee at the maximum rate of Rs 16 per annum, allowing Rs 26 for Wholesale Shops, and Rs 12 per annum for retail shops. The term retail shops is known comprises all shops where foreign spirituous or fermented liquors are sold in any quantity. The term wholesale shops indeed is applicable, it seems to me, to the conditions under which foreign liquors are imported but a term of sale.

The subject of introducing municipal rates within the respective towns of the Province is still under consideration, and in framing these rates, it will be necessary to provide for the Bungalows, for such licenses as are here referred to by your Honor of the Municipal Commissioners.

24/8

Noted [illegible]

drafted 30/8

to
E. A. D. Affairs.
31.7.76 No. 1575.

Rev. 1876 O. 25771
60

From The Commissioner
Nagar.

Secretary to Chief Commissioner,
General Department.

SECTION S. R.
FILE No. 4 of 76-77 78
SERIAL No. 1

Dated 27th
Despatched 28th
Received 31st July
Reply 1st August.

ENCLOSURES NO. —

General No. 3771 } 1876—77.
Rev. No. 82

Sir,

I have the honour to bring to the notice of the Chief Commissioner, that at present, a fee of 10 Rupees is levied for a license for the vend of European spirituous liquors. This rate was adopted in 1863 on the authority of the Secretary Major Hay's letter No. 3560/N 74 dated 28th September of that year in reply to Col. C. Elliot's letter No. 277/N 86 of 17th August, in which a proposal from the Deputy Commissioner of Shimoga to levy the above rate,

Also Circular No. 54 dated 2nd August 1876

No. 244; and impose a license fee on whole-sale and retail shops in which European liquors are sold. The maximum rate prescribed by sec: 26 for whole sale shops is Rs. 6 per annum, and this cannot be exceeded. The rate (Rs. 12 per annum) for retail shops proposed by the Comm. appears to be reasonable and is sanctioned for adoption.

2. The licenses should be granted for periods not exceeding one year, ~~annually~~ and the new rates ~~may~~ they ~~be~~ introduced from the 1st of April ~~the 1st of April 1877.~~ half year ending 31 March 1877.

3. The Comm. proposes to treat all shops, where no foreign spirituous or fermented liquors are sold or given in less quantities than one quart or one pint

Read:—

Nagar Dy Commr's letter No. 375/62 of 27th July 70

Order thereon:

The Chief Commr observes that, pending the introduction into ~~the~~ Mofussil towns of ~~the~~ Municipal Rules, ~~similar to those in force in Bangalore~~ under which ~~every~~ his rates for licenses for Wholesale or retail dealers in Spirituous Liquors may be specially ~~or intoxicating liquors~~ ~~the~~ dealt with, ~~is required to register his place of business annually paying a fee at the prescribed rate~~, the Commr may proceed under the provisions of Sections 26 and 27 of the Abkari Act XXI of 1856 which has been extended to this Province by the Notification of the Govt of India dated 29th Nov. 1870.

bottle at a time, has whole-sale shops. The term "whole-sale shops" is, in Mr. Saunders' opinion, inapplicable to the conditions under which foreign liquors are imported into a town for sale, and he considers that all shops where such liquors are sold in any quantity, may well be classed as "retail shops.

1. The Comm. is in error, as observed by Sterling

~~4. With reference to the Commr's statement~~ that the license fee of Rs 10/- ~~is~~ at present levied ~~on the authority of the Secretary Major Haig's~~ by his Office letter No. $\frac{3560}{74}$ of 28th Decr 1865 ~~it is observed that this Office has been cited as authority, was expressly conferred~~

Pr 1/ Eg 18

1876.

GOVERNMENT OF MYSORE.

REVENUE.

To

THE COMMISSIONER, NAGAR DIVISION.

Dated September 1st.

Despatched

Received

No. 5470.
Rev. 46.

Sanctioning imposition of a license fee on all shops in which European liquor is sold.

Proceedings of the Chief Commissioner of Mysore, Department of Revenue, Agriculture and Commerce, 1st September 1876.

READ—

Nagar Division Commissioner's letter No. 375—62 of 27th July 1876.

No. 5470—REV. 46, DATED BANGALORE, 1ST SEPTEMBER 1876.

ORDER THEREON.—The Chief Commissioner observes that, pending the introductio into mofussil towns of Municipal Rules, under which the rates for licenses for wholesal and retail sale may be specially dealt with, the Commissioner may proceed under the pro visions of Sections 26 and 27 of the Abkari Act XXI of 1856, which has been extende to this Province by the Notification of the Government of India, dated 29th Novembe 1864, No. 244, and impose a license fee on wholesale and retail shops in which European liquors are sold. The maximum rate prescribed by Section 26 for wholesale shops i Rs. 16 per annum, and this cannot be exceeded. The rate (Rs. 12 per annum) for retai shops proposed by the Commissioner appears to be reasonable and is sanctioned fo adoption.

2. The licenses should be granted for periods not exceeding one year, and the new rates may be introduced from the 1st October next for the half year ending 31s March 1877.

3. The Commissioner proposes to treat all shops, where no foreign spirituous an fermented liquors are sold or given in less quantities than one quart or one pint bottl at a time, as wholesale shops. The term "wholesale shops" is, in Mr. Saunders' opinior inapplicable to the conditions under which foreign liquors are imported into a town fo sale, and he considers that all shops where such liquors are sold in any quantity ma well be classed as "retail shops."

4. The Commissioner is in error, it is observed, in stating that the license fee c Rs. 10 at present levied was authorized by this Office letter No. 3560—74 of 28t December 1863, which has been cited.

Offg. Secretar

To—The Commissioner, Nagar Division.
" Deputy Accountant General.